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UNICEF report on the recommendations of the Joint Inspection Unit

Summary

In accordance with Executive Board decision 2001/4, the present report summarizes the response of UNICEF to the recommendations contained in the reports of the Joint Inspection Unit issued from January through December 2017. Of the five reports publicly issued during the period, three contained recommendations directly relevant to UNICEF.

* E/ICEF/2018/8.

Note: The present document was processed in its entirety by UNICEF.

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I. Introduction

1. The Joint Inspection Unit (JIU) annually issues reports and notes addressed to the executive heads of United Nations organizations that have accepted its statute. Each report or note contains a series of recommendations for consideration by either the executive heads or the legislative/governing bodies of the organizations. The present UNICEF report to its Executive Board provides, inter alia, a brief overview of the organization's response to relevant reports publicly issued by the JIU from January through December 2017[1] and comments on JIU recommendations that have been directed to UNICEF (see annex I). The complete reports and notes of the JIU and any additional annexes and comments – for example, those by the United Nations System Chief Executives Board for Coordination (CEB) – can be obtained through the JIU website (http://www.unjiu.org) or through the hyperlinked titles of each report in section II.

2. Since the submission of the previous report (E/ICEF/2017/8) to the Executive Board at its annual session of 2017, UNICEF has continued to work with the JIU on its various reviews and to follow up on the recommendations contained in the reports. This interaction on issues of common interest has increased the relevance of the JIU reports, improved the implementation of their recommendations and enhanced transparency. Furthermore, as a member organization of the CEB, UNICEF has continued to contribute to the drafting of consolidated responses to various JIU reports.

II. Overview of Joint Inspection Unit reports issued in 2017

3. The three reports of direct relevance to UNICEF are summarized below. For additional comments on the relevant recommendations, see annex I.

A. Donor-led assessment of the United Nations system organizations (JIU/REP/2017/2)

4. UNICEF welcomes the report of the JIU on donor-led assessments. It supports the report's calls for more robust collaboration and strategic dialogue between organizations and donors when planning and conducting assessments, as this can contribute substantially to organizational learning and continuous improvement. UNICEF also supports exploration of the standardization and streamlining of the donor assessments, either through the Multilateral Organization Performance Assessment Network (MOPAN) or another platform, to provide donors with the information they need while reducing administrative burdens and costs for organizations. This is in line with mandates of the quadrennial comprehensive review of operational activities for development of the United Nations system (CEB comments[2] available in A/72/298/Add.1).

B. Review of air travel policies in the United Nations system: achieving efficiency gains and cost savings and enhancing harmonization (JIU/REP/2017/3)

[1] The JIU issued five reports during this period, of which three were relevant to UNICEF. At the 2019 annual session of the Executive Board, UNICEF will comment on reports that were part of the JIU 2017 programme of work issued after 31 December 2017.

[2] Hyperlinks to CEB comments available at the time of publication are provided.

5. UNICEF appreciates the recommendations and suggestions from this report, which have helped to validate the organization's global travel programme strategy in place since 2014. One of the largest controllable expenses of UNICEF, travel as a percentage of total funding, was reduced from 3.2 per cent in 2012 to 2.8 per cent in 2016, after UNICEF instituted innovative travel management methodologies. Furthermore, JIU recommendation 5 forms part of the organization's spending-optimization road map to achieving additional volume and efficiency benefits in the current quadrennium (CEB comments available in A/72/629/Add.1).

C. Outcome of the review of the follow-up to the Joint Inspection Unit reports and recommendations by the United Nations system organizations (JIU/REP/2017/5)

6. The report covers the second phase of the two-phased review of United Nations system organizations' acceptance and implementation of the JIU reports and recommendations. The report is a comprehensive and in-depth analysis of organizations' follow-up mechanisms. UNICEF ranked second, along with one other organization, among the entities listed in the report's matrix on maturity of the follow-up process. This ranking highlights the robust and effective response of UNICEF to JIU recommendations and its commitment to their timely implementation, including monitoring. The review and subsequent report provided the opportunity for organizations to reflect on their mechanisms and make improvements. UNICEF was commended for its efforts to improve its follow-up process and would like to express appreciation to the JIU for this report and for highlighting further areas of needed improvement (CEB comments available in A/72/704/Add.1).

III. Status of Joint Inspection Unit recommendations addressed to UNICEF

7. In 2017, the JIU issued five reports, of which two were single-organization reports and three were system-wide reviews. The three system-wide reports contained a total of 22 recommendations, of which 13 (59 per cent) were relevant to UNICEF. These included four addressed to the UNICEF Executive Board and nine to the executive head of UNICEF. The acceptance and implementation status of the 13 recommendations is presented in annex I, and can be summarized as follows, as of March 2018:

(a) UNICEF accepted seven recommendations, of which four had been implemented, and three were in progress;

(b) One recommendation was not accepted;

(c) One recommendation was still under consideration for acceptance;

(d) Four recommendations were relevant to UNICEF, but not under its sole remit for implementation.

8. Annex II details the status of recommendations made by the JIU prior to 2017 that were still open as of March 2018. In summary:

(a) The total number of open recommendations was 57, including 44 issued in the period 2014–2016, and 13 during the period 2008–2013;

(b) Of the 57 open recommendations, 32 were being implemented, 1 (issued in 2016) was still under consideration, and 4 (issued in 2016) were not under the sole remit of UNICEF.

Annex I

Summary of the status of Joint Inspection Unit recommendations addressed to UNICEF, January–December 2017

Relevant recommendations	*Remarks*
Review of management and administration in the United Nations Industrial Development Organization (UNIDO) (JIU/REP/2017/1)	
No recommendations addressed to UNICEF.	
Donor-led assessment of the United Nations system organizations (JIU/REP/2017/2)	
1. Recommendations addressed to the legislative body/Executive Board	
Recommendation 1	**Not under sole remit of UNICEF**
The legislative/governing bodies of the United Nations system organizations should encourage better access to, dissemination of and exchange of information concerning donor assessments among the Member States and should, in this context, call upon the executive heads to make such assessments publicly available by uploading them in an online global repository to be established by the Secretary-General of the United Nations for that purpose not later than 2018.	UNICEF encourages the United Nations System Chief Executives Board for Coordination (CEB) to consider this recommendation. UNICEF proactively hosted an exit meeting for the Multilateral Organization Performance Assessment Network (MOPAN) 2015–2016 assessment of the organization with all Member States on the sidelines of the UNICEF Executive Board first regular session of 2017 (6 February 2017), in close collaboration with the MOPAN Secretariat and MOPAN Leads for UNICEF. In addition, UNICEF has made the MOPAN assessment publicly available on the MOPAN website.
Recommendation 2	**Not under sole remit of UNICEF**
Member States that are members of MOPAN should initiate an evaluation of the MOPAN 3.0 methodology to assess its rigor and utility in providing the expected levels of information, and determine its effectiveness in reducing the need for additional individual donor assessments.	UNICEF echoes the views of the CEB that legislative bodies may put forward a view on this issue, but are not in a position to implement the recommended action.
Recommendation 5	**Accepted and implemented**
The legislative/governing bodies of the United Nations system organizations should request the executive heads to identify and provide adequate resources and support to the internal audit and evaluation offices of their respective organizations to enable them to provide the required levels of assurance that would help minimize duplication and overlap with external reviews, verifications and assessments conducted by third parties.	Each year, the Evaluation Office and the Office of Internal Audit and Investigations confirm the sufficiency of internal auditing resources through their annual reports to the UNICEF Executive Board. The adequacy of the resources is reviewed by the UNICEF Audit Advisory Committee and the Executive Board, which make recommendations to the Executive Director on the resourcing necessary to deliver the required level of assurance.
2. Recommendations addressed to the executive head	
Recommendation 3	**Accepted and implemented**
The executive heads of the United Nations system organizations should designate, on the basis of the	The Public Partnerships Division serves as the central function for coordination with donors. The multi-

Relevant recommendations	*Remarks*
volume and variety of donor reviews, an appropriate central function in their respective organizations for coordinating the multiplicity of donor assessments, managing the information provided to donors, standardizing communications, ensuring consistency and tracking the follow-up action on findings and recommendations by the responsible organizational units.	partner MOPAN assessment is managed by the central planning team in the Public Partnerships Division. Other assessments are managed by the Division's focal point for each partnership in cooperation with the entity that originates the assessment – a donor or its contracted entity. This oversight mechanism takes account of the volume and variety of donor assessments, as well as budget limitations. UNICEF holds the view that the assessment of a particular partner is an integral part of the partnership.
Recommendation 4	**Accepted and in progress**
The executive heads of the United Nations system organizations should engage with donors to determine the key elements in their assessments and should encourage their audit and evaluation bodies, with due regard for their independence, to consider taking these elements into account in their risk assessments and work plans, in order to avoid potential duplication and overlap.	The Division of Financial and Administrative Management is engaging with key donors to update the understanding of UNICEF on their assurance needs. The Office of Internal Audit and Investigations and the Evaluation Office will, where appropriate, take these needs into account in their audit risk assessments and workplans.
Recommendation 6	**Not under sole remit of UNICEF**
The executive heads of the United Nations system organizations and the Secretary-General, in the context of the United Nations System Chief Executives Board for Coordination, should develop a common position for initiating a high-level dialogue with donors to determine shared priorities and define a multi-stakeholder assessment platform with a robust framework and methodology to capture a collective reflection of an agency's performance and reduce the need for additional bilateral assessments.	UNICEF will work with the CEB, since this recommendation also pertains to the wider United Nations system. For its part, UNICEF already has a robust assessment framework and methodology to capture the agency's performance against priorities. First and foremost, the basis for institutional results and performance assessment and reporting, as mandated by the UNICEF Executive Board, continues to be the Executive Director's annual report to the Executive Board, together with the data companion to that report, presented to the Executive Board at its annual session. The report covers achievements against the Strategic Plan priorities endorsed by the Executive Board. In addition, UNICEF works closely with MOPAN, the multi-stakeholder assessment platform. Eighteen UNICEF resource partners have joined the platform, representing over 50 per cent of the UNICEF revenue source. UNICEF also works closely with the International Aid Transparency Initiative, having served on its Executive Board, to support the further dissemination of information on multilateral organization results and performance. UNICEF will further closely work to support the Secretary-General's ongoing reform proposal and the System-wide Strategic Document for the entire United Nations development system. This envisages a means for Member States (including, but not restricted to donors) to view the performance of the system and its constituent parts in a more holistic and consistent way,

Relevant recommendations	*Remarks*
	reducing the dependence on additional bilateral assessments.

Review of air travel policies in the United Nations system: achieving efficiency gains and cost savings and enhancing harmonization (JIU/REP/2017/3)

1. Recommendations addressed to the legislative body/Executive Board

Recommendation 1	**Not accepted**
The legislative bodies of the United Nations system organizations should request their executive heads, who have yet to do so, to establish by 2019 a consistent percentage cost threshold below which the most direct route may be selected in lieu of the most economic route, taking into account the time thresholds established in each organization's travel policy for the selection of the most economic routes.	The UNICEF travel policy is comprehensive and aligned to the airline industry's fare distribution practices. UNICEF has the most economical fare-search process, configured and integrated and embedded within its ERP/expense process since 2015. UNICEF takes the position that implementing this recommendation would lead to cost increases across the board, and therefore UNICEF does not recommend acceptance by its Executive Board.

2. Recommendations addressed to the executive head

Recommendation 4	**Under consideration**
The executive heads of the United Nations system organizations that have not yet done so, should ensure by 2019 that effective measures are taken to enforce and monitor compliance with an advance purchase policy, including incorporation of advance planning rules and key performance indicators in travel policies that are regularly measured.	UNICEF is reviewing the effectiveness of its 21-day advance purchase policy. A detailed study on Regional Advance Purchase behaviour and market standards is currently under way. Based on the results, and if necessary, UNICEF policy will be revised. UNICEF operates a decentralized travel programme in order to optimize locally available fares. Currently, UNICEF operations officers in the field hold responsibility for issuing travel authorizations for all office staff and are responsible for ensuring that the travel programme is implemented in accordance with UNICEF policy, including the current 21-day advance purchase policy. Quarterly reviews of travel authorizations issued in SAP provide effective monitoring and oversight capabilities.
Recommendation 5	**Accepted and implemented**
The executive heads of United Nations system organizations should schedule periodic monitoring and assessment to ensure conformity with their own air travel policies, conduct periodic risk assessments and identify measures for further efficiency gains by their next budgetary cycle.	UNICEF conducts monitoring and assessment, and conducts periodic risk assessments, to ensure conformity with travel policies. Moreover, UNICEF has successfully introduced initiatives such as pre-ticket fare searches, market audits, post-ticket fare optimization technology, policy assessments and updates, multi-country air contracts, centralized payments, airline safety categorization and spend consolidation. Collectively, $3 million in cost avoidance with traveler risk mitigation has been realized.

Relevant recommendations	*Remarks*
Recommendation 6	**Accepted and in progress**
The executive heads of the United Nations system organizations, if they have not already done so, should encourage the use of online booking tools for air travel, update their travel policies with guidelines for optimal use of such tools, and consider integrating them with their existing systems by 2020.	UNICEF has implemented and integrated in its travel policies an online booking tool for air travel at headquarters, with a 60 per cent adoption rate. Implementing the booking tool across the organization will require offices and regions to coordinate with their individual travel suppliers. With decentralized travel operations, each office will be required to do an individual assessment of having an online booking tool and its viability. UNICEF is planning to conduct a survey to ascertain how many offices have adopted this recommendation by end of 2018. It is, however, noted that online booking tools are not readily available in all countries of UNICEF operation.

Review of management and administration in the Universal Postal Union (UPU) (JIU/REP/2017/4)

No recommendations addressed to UNICEF

Outcome of the review of the follow-up to the Joint Inspection Unit reports and recommendations by the United Nations system organizations (JIU/REP/2017/5)

1. Recommendations addressed to the legislative body/Executive Board

No recommendation addressed to UNICEF

2. Recommendations addressed to the executive head

Recommendation 1	**Accepted and implemented**
The executive heads of organizations who have not yet done so should enhance the consideration of JIU reports/recommendations by their respective legislative bodies, in line with best/good practices identified, by the end of 2018.	UNICEF agrees with the CEB comments regarding this recommendation. UNICEF implemented a significant number of the best/good practices suggested by the JIU to enhance consideration of the JIU reports by the UNICEF Executive Board, such as the following: (a) a standing annual agenda item of the Executive Board meetings dedicated to the JIU; (b) a report of the executive head to the legislative body listing all relevant JIU reports and notes issued during the preceding year, with reference to the JIU website and hyperlinks to the reports/notes and related CEB comments; (c) in that report, a summary of JIU reports relevant to UNICEF for the period as well as a summary of the status of implementation, with comments; and (d) in that report, an annex that includes previous years' recommendations and the status of implementation.
Recommendation 2	**Accepted and implemented**
The executive heads of organizations who have not yet done so are requested to propose to their legislative bodies a concrete course of action to be taken with respect to the recommendations of the Joint Inspection	UNICEF agrees with the CEB comments regarding this recommendation. The annual UNICEF report on the recommendations of the Joint Inspection Unit is presented to the Executive Board for its information. In

Relevant recommendations	*Remarks*
Unit addressed to these bodies, especially with regard to system-wide and several organization reports, by the end of 2018.	its decision 2017/7, adopted at the annual session of 2017, the Executive Board took note of the UNICEF report on the recommendations of the Joint Inspection Unit. UNICEF reiterates that it is the sole prerogative of the UNICEF Executive Board to formulate and decide on the course of action to be taken and the final text of the decision in question, and that the secretariat of an organization may merely indicate the need for a decision through a neutral text communicated to its legislative body/Executive Board.
Recommendation 6	**Not under sole remit of UNICEF**
The executive heads of organizations, when considering JIU recommendations intended to enhance coordination and cooperation, should propose the inclusion of the consideration of these recommendations on the programme of work of CEB and its applicable mechanisms with a timeline for taking a decision, with effect from 2019.	UNICEF emphasizes that the agenda of the CEB is decided through a consultative process led by the Secretary-General as its Chair.

Annex II

Summary of the status of all open Joint Inspection Unit recommendations addressed to UNICEF prior to 2017

JIU report symbol	*Recommendation (number) and text*	*Addressee*	*Current status*
JIU/REP/2008/6 Management of Internet websites	(8) Executive heads should report on the implementation of the recommendations addressed to the executive heads, in particular those aimed at reforming website governance, updating website strategy and policy, and implementing multilingualism.	Legislative body	Accepted and implemented
JIU/REP/2010/8 Inter-agency staff mobility	(10) Systematically assess the performance of work/life balance programmes periodically and include, inter alia, a cost-benefit analysis of such programmes as part of their regular performance reporting.	Executive head	Accepted and in progress
JIU/NOTE/2011/1 Procurement reforms	(9) Review the social aspect of their procurement policy and practices with a view to ensuring that their policy includes all important social elements, and that guidelines are provided for effective implementation.	Executive head	Accepted and implemented
JIU/REP/2011/1 Medical service	(2) Adopt appropriate standards with regard to Occupational Safety and Health issues, taking into account and ensuring compatibility with emerging modifications to the Minimum Operating Safety and Security Standards.	Legislative body	Accepted and in progress
JIU/REP/2011/6 Business continuity	(8) Ensure that business continuity training be incorporated in the career and staff development courses, including induction training, and that periodic training be provided to critical staff in the organizations as an integral component of business continuity management.	Executive head	Accepted and implemented
JIU/REP/2012/2 Sick leave	(4) Design and implement an absence management module, in particular absence due to sick leave, for staff with supervisory or managerial responsibilities.	Executive head	Accepted and in progress
JIU/REP/2012/12 Strategic planning	(4) Formulate and define relevant system-wide sectoral strategic frameworks through the Economic and Social Council to address the long-term goals established by the 2005 World Summit Outcome, adopted by the General Assembly in resolution 60/1, as well as those established by the missions and mandates of the system organizations as a result of global conferences.	Legislative body	Accepted and implemented
JIU/REP/2013/2	(1) Review respective regulatory frameworks governing records and archives management	Executive head	Accepted and in progress

JIU report symbol	*Recommendation (number) and text*	*Addressee*	*Current status*
Records and archives management	(RAM) and recast them into a comprehensive and unequivocal set of principles, practice-oriented procedures and rules to keep pace with changes in the record-keeping environment and technology, and cover the whole life cycle of recorded information. Ensure strict compliance with those principles, procedures and rules for any materials identified as records of the organization or entity.		
	(2) Ensure that all departments, offices and other entities under their responsibility have developed and apply the basic components of records management programmes to all records for which they have managerial responsibility.	Executive head	Accepted and in progress
	(3) Ensure that appropriate time and resources are allocated to institutionalizing tailored RAM training programmes delivered by experienced RAM experts, both at headquarters and in the field, to (a) senior and middle-level managers; (b) records coordinators and other staff involved in RAM activities; and (c) staff at large.	Executive head	Accepted and in progress
	(4) Ensure that information systems that capture, create or manage e-records meet international standards for record keeping and the preservation of digital records and archives.	Executive heads	Accepted and in progress
JIU/REP/2013/4 Management of implementing partners	(8) Institute, for staff engaged with Implementing Partners (and especially staff in country offices), training in fraud awareness and prevention, with emphasis on fraud related to third parties.	Executive head	Accepted and in progress
	(10) Review the capabilities of their existing automation systems, such as ERPs and other database tracking systems, with the aim of supporting the management of Implementing Partners and consolidating related data in these systems. This action should be based on a cost/benefit analysis, taking into account the level of need for such data.	Executive head	Accepted and in progress
JIU/NOTE/2014/1 Use of retirees	(2) Set up effective mechanisms to capitalize on the knowledge and experience of staff due to retire and of retirees when rehired through coaching and mentoring programmes, in line with good practices identified.	Executive head	Accepted and in progress
	(4) Organizations should: (a) take immediate action to limit such cases to exceptions which are fully justified and regularly monitored and reported to legislative bodies; and (b) ensure that their employment in senior executive and general service positions is restricted to instances where	Executive head	Accepted and implemented

JIU report symbol	*Recommendation (number) and text*	*Addressee*	*Current status*
	needs cannot be met by current staff, and that they are rehired as consultants, when applicable, with due regard to the specific needs of organizations.		
JIU/REP/2014/1 Resource mobilization function	(5) Organize dialogues with their respective donors to agree upon common reporting requirements which would simplify the reporting process for the respective organizations and satisfy the information needs of the donors with a view to reducing the reporting burden and associated costs.	Executive head	Accepted and in progress
JIU/REP/2014/4 Post-Rio+20 review of environmental governance within the United Nations system	(12) Organizations involved in country activities in the UNDAF should: (a) Adopt outreach and training policy; support the establishment of capacity-building in the United Nations country team; and disseminate the United Nations Development Group (UNDG) guidance notes on mainstreaming environmental sustainability and the integration of the three dimensions of sustainable development into the UNDAF [United Nations Development Assistance Framework] process; and (b) Support the operationalization of the above-mentioned policy and the attendant expertise within the framework of the United Nations country team with the effective participation and contribution of specialists and experts of the United Nations Environment Programme and multilateral environmental agreements, when feasible, as well as with the active use of sector experts of specialized agencies, funds and programmes, who have environmental knowledge and expertise working under the guidance of the Resident Coordinator.	Executive head	Accepted and implemented
JIU/REP/2014/8 Non-staff personnel	(12) Ensure and formalize the access of non-staff personnel (including United Nations Volunteers) to mediation, the ethics office, the office of the ombudsman and other informal conflict-resolution mechanisms, and ensure that such personnel have recourse to the policies on the prevention of harassment and whistle-blowing. Furthermore, non-staff should be informed of those rights.	Executive head	Accepted and in progress
JIU/REP/2014/9 Contract management	(2) Incorporate in their annual statements of internal controls certifications, by individuals with procurement and contracts management authority that the execution of contracts has been in full compliance with the organization's policies, procedures and rules.	Executive head	Accepted and in progress

JIU report symbol	*Recommendation (number) and text*	*Addressee*	*Current status*
JIU/REP/2015/5 Climate change	(2) Support and endorse the participation of their respective organizations involved in cross-cutting areas directly or indirectly related to climate change in a system-wide United Nations strategy to combat climate change, in a manner consistent with the outcome of the twenty-first session of the Conference of the Parties to the United Nations Framework Convention on Climate Change (COP 21).	Legislative body	Accepted and implemented
	(1) Present to the governing bodies of their organizations a long-term United Nations system-wide climate change strategy responsive to the outcome of COP 21, and request its endorsement and the support necessary for its effective implementation, in order to achieve measurable interim results by 2020.	Executive head	Accepted and in progress
	(3) Organizations involved in areas with clear cross-linkages with climate change should elaborate and agree upon a common methodology to establish criteria to ensure the traceability of specific funding for climate change adaptation and mitigation, seeking consistency and coherence in the context of the climate change regime methodologies.	Executive head	Accepted and in progress
	(4) Promote the development of a common information-sharing system for the measurement and monitoring of the United Nations system activities and resources aimed at addressing climate change, by sector and type of funding, so as to ensure the most cost-efficient and effective delivery of activities to tackle climate change.	Executive head	Accepted and in progress
	(6) Ensure that their organizations follow the UNDG guidance on integrating climate change in the UNDAF and build on existing good practices of engagement with the relevant United Nations Framework Convention on Climate Change bodies, for climate change assistance at the country and regional level, in close cooperation with the resident coordinators, to enhance and strengthen capacity-building assistance to developing countries through common country assessment/UNDAFs.	Executive head	Accepted and implemented
JIU/REP/2015/6 Ombudsman services	(5) Make it possible for the ombudsman to report to them on systemic issues identified on a regular basis.	Legislative body	Accepted and implemented
	(1) Review, update and disseminate across respective organizations the terms of reference of the ombudsman, giving due consideration to the	Executive head	Accepted and implemented

JIU report symbol	*Recommendation (number) and text*	*Addressee*	*Current status*
	direction provided by the present report and using a staff-management consultation mechanism.		
	(2) Include questions relating to the ombudsman service in staff surveys and responses should be used by management, staff associations and the ombudsman office to increase staff awareness and promote a better understanding of the ombudsman function in the organization.	Executive head	Accepted and implemented
	(4) Include in the work programme the development of a case management manual and to seek the cooperation of other United Nations system ombudsmen with a view to achieving a certain level of harmonization across the system.	Executive head	Accepted and implemented
	(7) Establish an accountability and appraisal system for the ombudsman services and include the relevant provisions in the ombudsman's terms of reference. The system and the provisions should reflect the specific requirements of the ombudsman function by making accountability and the appraisal process inclusive and participatory for all stakeholders.	Executive head	Accepted and implemented
JIU/REP/2016/2 Succession planning	(1) Exercise an oversight role and examine the causes for the lack of, and/or the delay in, the introduction of formal succession planning including the adequacy of current funding; and develop formal succession planning without any further delay, by the end of 2017.	Legislative body	Accepted and implemented
	(2) Instruct human resources management offices to develop and implement appropriate frameworks for succession planning strategies, and devise appropriate guidelines on the succession planning process without any further delay, by the end of 2017.	Executive head	Accepted and implemented
	(3) Instruct human resources management offices to adopt the benchmarks set out in the present report with a view to ensuring that their organizations have a sound succession planning process, and should report on the progress made.	Executive head	Accepted and in progress
JIU/REP/2016/4 Fraud prevention, detection and response	(5) Conduct a comprehensive corporate fraud risk assessment, as an integral part of their enterprise risk management system or as a separate exercise, addressing fraud risks at all levels of their respective organization, including headquarters and field offices, as well as internal and external fraud risks. Such assessments shall be conducted at least biennially at the corporate	Executive head	Accepted and in progress

JIU report symbol	Recommendation (number) and text	Addressee	Current status
	level, and more frequently, based on need, at the operational level.		
	(6) Develop organization-specific comprehensive anti-fraud strategies and action plans for implementing their respective fraud policies. Such anti-fraud strategies should be based on the organization's corporate fraud risk assessments and shall be an integral part of the overall organizational strategies and operational objectives. Based on the level of fraud risk, proportionate resources should be dedicated to operationalizing the strategies and action plans.	Executive head	Accepted and in progress
	(7) Initiate a review of their internal control framework to ensure that proportionate anti-fraud controls do exist and that fraud risks identified in the fraud risk assessments are adequately addressed in the internal control frameworks.	Executive head	Accepted and in progress
	(8) Ensure that statements of internal controls address the adequacy of organization-wide anti-fraud controls, in accordance with good practices and applicable international standards. In the absence of a formal statement of internal controls, executive heads should certify in their annual reports to legislative and governing bodies that their organization has in place proportionate anti-fraud controls based on fraud risk assessments, and that appropriate fraud prevention, detection, response and data collection procedures and processes exist.	Executive head	Accepted and in progress
	(10) Ensure that proportionate fraud prevention and detection capabilities are an integral part of automation systems' functionalities, including automated activity reports and data-mining modules in their respective enterprise resource planning systems (ERPs).	Executive head	Accepted and in progress
JIU/REP/2016/5 Evaluation of the contributions of the UN development systems on strengthening national capacities for statistical analysis	(3) Establish a network (a working group or task force) that will bring together the different entities' policy, programme and statistics departments in order to define how to better support more effective use of statistics by national stakeholders to achieve national development goals and should develop system-wide guidance for United Nations system entities on this issue.	Legislative body	Accepted and implemented
JIU/REP/2016/6 Meta-evaluation and synthesis of United Nations	(4) Coordinate evaluation activities at the country level so that such activities can be better integrated into the United Nations Development	Executive head	Accepted and in progress

JIU report symbol	*Recommendation (number) and text*	*Addressee*	*Current status*
Development Assistance Framework evaluations	Assistance Framework (UNDAF) evaluation process.		
JIU/REP/2016/7 Support for small island developing States: final findings	(1) The governing bodies of the United Nations system and of the multilateral environment agreements, taking into account the findings of the comprehensive review, should give precise system-wide coordinated guidance to the organizations so as to ensure that the priorities of the SIDS Accelerated Modalities of Action (SAMOA) Pathway are mainstreamed in the strategic plans, within the realm of the organizations' mandates, and should encourage all stakeholders to make sufficient and predictable resources available for the effective and accelerated implementation of the Pathway.	Legislative body	Outside the sole remit of UNICEF
	(4) Coordinate the planning and implementation of capacity-building activities in close consultation with the small island developing States and all partners for development so as to strengthen effectiveness and efficiency in providing support to achieve the goals defined in the Samoa Pathway, while avoiding saturation of the absorptive capacity of SIDS at the country level.	Legislative body	Accepted and in progress
	(6) Encourage the allocation of predictable multi-year funding to facilitate the effective implementation of programmatic activities in support of the small island developing States, based on needs assessments prepared by the United Nations system organizations in consultation with SIDS and their relevant partners.	Legislative body	Outside the sole remit of UNICEF
	(7) Ensure, based on the ongoing work of the United Nations Statistical Commission and, when relevant, on the work of the inter-agency forums and expert groups created to advise Member States, that the specificity of SIDS is explicitly considered in defining the elements of monitoring and accountability frameworks to report on progress made on the Sustainable Development Goals, so that processes and indicators are adapted to their needs and priorities identified at the national and regional levels.	Legislative body	Accepted and in progress
	(8) Coordinate their efforts in designing monitoring and accountability frameworks and tools adapted to the capacity of SIDS to monitor	Legislative body	Accepted and in progress

JIU report symbol	*Recommendation (number) and text*	*Addressee*	*Current status*
	and report on the implementation of the Samoa Pathway and other sustainable development-related global mandates, while avoiding the burden of multiple reporting frameworks.		
	(5) The executive heads of the United Nations system organizations should ensure the participation of their organizations in the process led by the Inter-Agency Task Force on Financing for Development to actively contribute to addressing the specificity of SIDS as a special case with tailor-made solutions, and should also ensure that new parameters of eligibility are designed for better access to financing for development for SIDS.	Executive head	Outside the remit of UNICEF
JIU/REP/2016/8 Internal audit function	(9) Ensure that the conditions for effective, independent, expert oversight committees are in place, and that the committees are fully functional in line with previous JIU recommendations, as reinforced in this report.	Legislative body	Accepted and in progress
	(2) Involve the oversight committees and consult with the governing bodies in the hiring of the heads of internal audit/oversight, and in the termination of their tenure.	Executive head	Under consideration
	(5) Ensure that their internal audit services have adequate financial and human resources to expand the use of information technology auditing techniques, and to employ, as appropriate, advanced data analytics and remote auditing, with a view to leveraging technology to provide more economical and comprehensive audit coverage.	Executive head	Accepted and in progress
	(6) Allocate adequate financial and human resources to the internal audit services to ensure sufficient coverage of high-risk areas and adherence to established auditing cycles, as identified by the heads of internal audit/ oversight during risk-based audit planning.	Executive head	Accepted and in progress
JIU/REP/2016/9 Safety and security	(1) Ensure that, by no later than April 2018: • Existing host country agreements within their respective organizations reflect the current security threats and contain commensurate security measures necessary to protect United Nations system organizations' personnel and premises • Future host country agreements contain a security annex reflecting the main responsibility of the host country with respect to the security of	Executive head	Outside of the sole remit of UNICEF

JIU report symbol	*Recommendation (number) and text*	*Addressee*	*Current status*
	United Nations system organizations' personnel and premises • Existing and future host country agreements are regularly reviewed to reflect and adapt to changes in the respective security environments		
	(2) Ensure that, by no later than January 2018, a comprehensive system-wide policy for road safety is finalized and ready for implementation within each of their respective organizations.	Executive head	Accepted and implemented
	(3) Ensure that, by no later than January 2018, appropriate security compliance mechanisms commensurate with the risk level assessed in each particular duty station are included in the individual performance appraisal systems in place for all staff within their respective organizations.	Executive head	Accepted and implemented
	(5) By no later than January 2018, incorporate safety and security compliance indicators in the performance assessments at every management level, including senior management.	Executive head	Accepted and implemented
JIU/REP/2016/10 Knowledge management	(1) Develop knowledge management strategies and policies aligned with the mandate, goals and objectives of their respective organizations, by the end of 2018. Such strategies should be based on an assessment of current and future knowledge management needs and include measures for implementation.	Executive head	Accepted and in progress
	(3) Take incremental measures aimed at embedding knowledge management skills and knowledge-sharing abilities in their respective staff performance appraisal systems, annual work plans, job descriptions and organizational core competences, by the end of 2020.	Executive head	Accepted and in progress
	(4) Establish norms and procedures for the retention and transfer of knowledge from retiring, moving or departing staff, as part of the organizations' succession planning processes.	Executive head	Accepted and in progress
JIU/REP/2016/11 Administrative support services	(4) Request technical advisory bodies to examine the results, including benefits realized, of administrative service reform when considering relevant organizational budget proposals, starting with the next budget cycle.	Legislative body	Accepted and implemented